

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application Serial No.:.....10/736,955
Filing Date:December 15, 2003
First Named Inventor:Xu
Applicant.....Microsoft Corporation
Confirmation No.:.....5538
Group Art Unit:2621
Examiner:.....Werner, David N
Attorney's Docket No.:.....MS1-1694US
Title: Enhancement Layer Transcoding of Fine-Granular Scalable Video Bitstreams

RESPONSE TO OFFICE ACTION DATED MAY 02, 2007

To: Commissioner for Patents
P.O. Box 1450
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INTRODUCTORY COMMENTS

This communication is responsive to the Office Action dated May 02, 2007.

- An **"Amendments to the Specification"** section begins at page 3 of this paper.
- A **"Listing of the Claims"** section begins on page 7 of this paper.
- A **"Remarks/Arguments"** section begins on page 18 of this paper.